



WILLIAM T FUJIOKA  
Chief Executive Officer

## County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 713, Los Angeles, California 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

*"To Enrich Lives Through Effective And Caring Service"*

Board of Supervisors  
GLORIA MOLINA  
First District

MARK RIDLEY-THOMAS  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

November 05, 2014

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE CITY COUNCILS OF THE CITY OF ROLLING HILLS ESTATES AND THE CITY OF  
TORRANCE, AND THE GOVERNING BODY OF THE PALOS VERDES LIBRARY DISTRICT,  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE  
RESULTING FROM THE REORGANIZATION OF TERRITORY KNOWN AS CITY OF ROLLING  
HILLS ESTATES REORGANIZATION NO. 2014-10 AND SPHERE OF INFLUENCE AMENDMENT  
RESULTING IN AN EXCHANGE OF PROPERTIES BETWEEN THE CITY OF ROLLING HILLS  
ESTATES AND THE CITY OF TORRANCE  
(FOURTH DISTRICT)  
(3 VOTES)**

### **SUBJECT**

This action is to adopt the Joint Property Tax Transfer Resolution for the reorganization involving the concurrent annexation and detachment of territories between the City of Rolling Hills Estates and the City of Torrance, resulting in an equal exchange of territory between the cities and Sphere of Influence amendments.

### **IT IS RECOMMENDED THAT THE BOARD:**

Adopt the Joint Resolution between the Board, the City Councils of the Cities of Rolling Hills Estates and the City of Torrance, and the Palos Verdes Library District based on the negotiated exchange of property tax revenue, as a result of the proposed reorganization of approximately 81.58 acres of uninhabited territory (Reorganization No. 2014-10) located in the Cities of Rolling Hills Estates and Torrance.

## **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

On July 22, 2014, Chandler Ranch Properties, LLC, BR Investors, LLC, and the Rolling Hills Country Club submitted the required application to the Local Agency Formation Commission (LAFCO) for the County of Los Angeles, for the reorganization of territory between the Cities of Rolling Hills Estates and Torrance.

The respective City Councils of Rolling Hills Estates and Torrance, and the Palos Verdes Library District have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue resulting from the proposed reorganization of territories between the Cities of Rolling Hills Estates and Torrance. The reorganization territories consist of an equal exchange of 40.79 acres between each city, affecting a total of 81.58 acres of uninhabited incorporated area. The reorganization will result in the concurrent annexation and detachment of said territory generally located south of Pacific Coast Highway, west of Palos Verdes Drive East, at the south end of the City of Torrance.

The applicants propose to: 1) decommission an existing inert landfill; 2) reconfigure and develop a new golf course and related facilities including a new clubhouse associated with the existing Rolling Hills Country Club; and 3) develop a subdivision consisting of approximately 114 residential lots. The territory that will be annexed to the City of Rolling Hills Estates will also be annexed to the Los Angeles County Consolidated Fire Protection District (CFPD). There will be concurrent amendments to the Spheres of Influence (SOI) for both cities, the Palos Verdes Library District, and the CFPD.

In order for LAFCO to proceed with the required hearings on the proposed reorganization of territory and SOI amendments, the Board, as the governing body of the County, the CFPD, and the County Lighting Maintenance District must adopt the Joint Resolution (Attachment I).

## **FISCAL IMPACT/FINANCING**

The reorganization necessitates an adjustment of the annual property tax increment pursuant to the Joint Resolution among the affected taxing entities (Attachment II).

The proposed territory to be annexed to the City of Rolling Hills Estates will concurrently be annexed to the CFPD. The CFPD will receive a net base property tax increase of approximately One Thousand Thirty-Seven Dollars (\$1,037). The CFPD does not anticipate an increased fiscal requirement for the proposed development area.

Law enforcement services to the area proposed to be annexed by the City of Rolling Hills Estates will be provided by the Los Angeles County Sheriff's Department (Sheriff), Lomita Station. The Sheriff does not anticipate any fiscal impacts related to service requirements within the proposed annexation territory. However, upon development of the proposed project, the Sheriff will reassess their service requirements. Any fiscal impacts will be addressed directly with the City of Rolling Hills Estates since the City contracts with the Sheriff.

The property tax transfer will result in a minimal impact to the County General Fund.

## **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with section 56000, the landowners, Chandler Ranch Properties, LLC, BR Investors, LLC, and the Rolling Hills Country Club submitted an application to LAFCO for the reorganization of territory, and concurrent

amendments to the SOI for the affected Cities of Rolling Hills Estates and Torrance, the Palos Verdes Library District, and the CFPD.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the scheduling of any jurisdictional change proceedings at LAFCO, the governing bodies of all agencies whose service area, or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The respective City Councils of the Cities of Rolling Hills Estates and Torrance, and the Palos Verdes Library District have adopted the negotiated Joint Resolution agreeing to the reorganization of territory and SOI amendments, as required by Section 99 of the R&T Code.

The proposed reorganization consists of an equal exchange of 40.79 acres by each city, affecting a total of 81.58 acres of uninhabited territory resulting in the concurrent annexation and detachment of said territory. The proposed territory to be annexed to the City of Rolling Hills Estates will also concurrently be annexed to the CFPD. The proposed territory to be annexed to the City of Torrance will be withdrawn from the CFPD, County Lighting Maintenance District 10075, and detached from County Lighting District LLA-1 (Rolling Hills Estates Zone B).

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings to consider testimony on the proposed reorganization and concurrent SOI amendments. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for the reorganization and amendments to the Cities and the CFPD's SOI.

The Joint Resolution has been approved as to form by County Counsel.

### **ENVIRONMENTAL DOCUMENTATION**

The proposed property tax transfer action is not a project pursuant to the California Environmental Quality Act (CEQA) because it is an activity that is excluded from the definition of a project by Section 15378(b) of the State CEQA Guidelines. This proposed action results in the creation of a government funding mechanism, a fiscal activity that does not involve any commitment to any specific project that may result in a potentially significant impact on the environment.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

The area proposed to be annexed to the City of Torrance will be served by the City's police and fire department, and therefore, will be detached from the CFPD, withdrawn from County Lighting Maintenance District 10075, and excluded from County Lighting District LLA-1 (Rolling Hills Estates Zone B).

The Sheriff and the CFPD will provide public safety services to the area annexed by the City of Rolling Hills Estates. The Sheriff will conduct a review of any service impacts from the proposed development and address their service level findings directly with the City of Rolling Hills Estates.

**CONCLUSION**

At such time as the recommendation is approved by the Board, please return one copy of this letter and five signed originals of the Resolution to LAFCO, one approved copy of the letter and one original of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the approved letter and a copy of the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a long horizontal line extending to the right.

WILLIAM T FUJIOKA

Chief Executive Officer

WTF:RLR:DSP

TH:acn

Enclosures

c: Sheriff  
Executive Office, Board of Supervisors  
County Counsel  
Fire  
Public Works  
City of Rolling Hills Estates  
City of Torrance  
Palos Verdes Library District  
Local Agency Formation Commission  
for the County of Los Angeles

# **ATTACHMENT I**



**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE CITY COUNCILS OF THE CITY OF ROLLING HILLS ESTATES  
AND THE CITY OF TORRANCE AND THE GOVERNING BODY OF THE PALOS VERDES LIBRARY  
DISTRICT, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX  
REVENUE RESULTING FROM THE REORGANIZATION OF TERRITORY KNOWN AS  
CITY OF ROLLING HILLS ESTATES REORGANIZATION NO. 2014-10, AND  
SPHERE OF INFLUENCE AMENDMENT, RESULTING IN AN EXCHANGE OF  
PROPERTIES BETWEEN THE CITY OF ROLLING HILLS ESTATES AND  
THE CITY OF TORRANCE**

**DETACHMENT AND ANNEXATION TO THE PALOS VERDES LIBRARY DISTRICT,  
DETACHMENT AND ANNEXATION TO THE CONSOLIDATED FIRE PROTECTION DISTRICT,  
WITHDRAWAL FROM COUNTY LIGHTING MAINTENANCE DISTRICT NO. 10075 (AND EXCLUDED  
FROM COUNTY LIGHTING MAINTENANCE DISTRICT LLA-1, ROLLING HILLS ESTATES ZONE B)**

**WHEREAS**, Chandler Ranch Properties, LLC, BR Investors, LLC, and the Rolling Hills Country Club initiated proceedings with the Local Agency Formation Commission for the County of Los Angeles for the reorganization of territory identified as the City of Rolling Hills Estates Reorganization No. 2014-10; and

**WHEREAS**, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

**WHEREAS**, the area proposed for reorganization is identified as Reorganization No. 2014-10 and consists of an equal exchange of 40.79 acres of uninhabited territory between the City of Rolling Hills Estates and City of Torrance, affecting a total of 81.58 acres resulting in the concurrent annexation and detachment of said territory generally located south of Pacific Coast Highway, west of Palos Verdes Drive East, at the south end of the City of Torrance; and

**WHEREAS**, the Board of Supervisors of the County of Los Angeles, as governing body of the County, the Consolidated Fire Protection District (CFPD) and the County Lighting Maintenance District No. 10075, the City Councils of the Cities of Rolling Hills Estates and Torrance, and the Palos Verdes Library District have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the reorganization of territory identified as Reorganization No. 2014-10 is as set forth below; and

**WHEREAS**, the areas identified for reorganization of territories are shown in the attachment.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

The negotiated exchange of property tax revenue between the County of Los Angeles, City of Rolling Hills Estates, City of Torrance, and the Palos Verdes Library District, resulting from the City of Rolling Hills Estates Reorganization 2014-10, is approved and accepted.

**A. Detachment of Territory from the City of Rolling Hills Estates**

1. The negotiated exchange of property tax revenues between the County of Los Angeles, the City of Rolling Hills Estates, the City of Torrance, and the Palos Verdes Library District, resulting from the reorganization proposal identified as the City of Rolling Hills Estates Reorganization No. 2014-10 is approved and accepted for the detachment area within Tax Rate Area 07131.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of One Thousand, One Hundred, Forty-eight Dollars (\$1,148) in

property tax revenue attributable to Reorganization No. 2014-10, and 0.179155503 of the annual property tax increment attributable to Reorganization No. 2014-10 shall be transferred from the Consolidated Fire Protection District to the County of Los Angeles, and the Consolidated Fire Protection District's share in the detachment area shall be reduced to zero.

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, 0.020218387 of the annual property tax increment attributable to Reorganization No. 2014-10 shall be transferred from the County Lighting Maintenance District No. 10075 (Lighting District LLA-1, Rolling Hills Estates Zone B) to the various taxing agencies as reflected in the final share distributions, and the County Lighting Maintenance District's share in the detachment area shall be reduced to zero.

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of One Hundred Eighteen Dollars (\$118) in property tax revenue attributable to Reorganization No. 2014-10, and 0.018378182 of the annual property tax increment attributable to Reorganization No. 2014-10, shall be transferred from the Palos Verdes Library District to the County of Los Angeles, and the Palos Verdes Library District's share in the detachment area shall be reduced to zero.

5. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of Four Hundred Forty-five Dollars (\$445) in property tax revenue attributable to Reorganization No. 2014-10 shall be transferred from the City of Rolling Hills Estates to the County of Los Angeles, and the City of Rolling Hills Estates' share in the detachment area shall be reduced accordingly.

6. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, 0.069479727 of the annual property tax increment attributable to Reorganization No. 2014-10 shall be transferred from the City of Rolling Hills Estates to the County of Los Angeles, and the City of Rolling Hills Estates' share in the detachment area shall be reduced to zero.

B. Annexation of Territory to the City of Rolling Hills Estates

1. The negotiated exchange of property tax revenues between the County of Los Angeles, the City of Rolling Hills Estates and the City of Torrance, resulting from the reorganization proposal identified as the City of Rolling Hills Estates Reorganization No. 2014-10 is approved and accepted for the annexation areas within Tax Rate Areas 09340 and 00759.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of Two Hundred Twenty-four Dollars (\$224) in property tax revenue attributable to Reorganization No. 2014-10, and 0.017698719 of the annual property tax increment attributable to Reorganization No. 2014-10, shall be transferred from the County of Los Angeles to the Palos Verdes Library District, and the County's share in the annexation area shall be adjusted accordingly.



3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of Two Thousand, One Hundred Eighty-five Dollars (\$2,185) in property tax revenue attributable to Reorganization No. 2014-10, and 0.172531916 of the annual property tax increment attributable to Reorganization No. 2014-10, shall be transferred from the County of Los Angeles to the Consolidated Fire Protection District, and the County's share in the annexation area shall be adjusted accordingly.

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of Eight Hundred Forty-eight Dollars (\$848) in property tax revenue attributable to Reorganization No. 2014-10 shall be transferred from the County of Los Angeles to the City of Rolling Hills Estates, and the County's share in the annexation area shall be adjusted accordingly.

5. For the fiscal year commencing after the filing of the statement of boundary change for Annexation 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, 0.066910981 of the annual property tax increment attributable to Reorganization No. 2014-10 shall be transferred from the County of Los Angeles to the City of Rolling Hills Estates, and the County's share in the annexation area shall be adjusted accordingly.

C. Detachment of Territory from the City of Torrance

1. The negotiated exchange of property tax revenues between the County of Los Angeles, the City of Rolling Hills Estates and the City of Torrance, resulting from the reorganization proposal identified as the City of Rolling Hills Estates Reorganization No. 2014-10 is approved and accepted for the detachment areas within Tax Rate Areas 09340 and 00759.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of One Thousand, Five Hundred Forty-four Dollars (\$1,544) in property tax revenue attributable to Reorganization No. 2014-10 shall be transferred from the City of Torrance to the County of Los Angeles, and the City's share in the detachment area shall be reduced to zero.

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization No. 2014-10 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, for Tax Rate Areas 09340 and 00759 respectively, 0.122015847 and 0.116280385 of the annual property tax increment attributable to Reorganization No. 2014-10 shall be transferred from the City of Torrance to the County of Los Angeles, and the City's share in the detachment area shall be reduced to zero.

D. Annexation of Territory to the City of Torrance

1. For the negotiated exchange of property tax revenues between the County of Los Angeles, the City of Rolling Hills Estates and the City of Torrance, resulting from the reorganization proposal identified as the City of Rolling Hills Estates Reorganization No. 2014-10 is approved and accepted for the annexation area within Tax Rate Area 07131.





## Joint Resolution

City of Rolling Hills Estates Reorganization No. 2014-10

Page 5 of 8

PASSED, APPROVED AND ADOPTED this 14th day of October 2014 by the following vote:

AYES: ADDLEMAN, HUFF, MITCHELL, ZUCKERMAN  
ABSENT: ZERUNYAN

NOES: NONE                      ABSTAIN: NONE

  
Mayor  
City of Rolling Hills Estates

ATTEST:

  
City Clerk

(Signed in Counterpart)

PASSED, APPROVED, AND ADOPTED this 14th day of October 2014.

APPROVED AS TO FORM:  
JOHN L. FELLOWS III, City Attorney

by Patrick Q. Sullivan  
Patrick Q. Sullivan, Assistant City Attorney

Mayor Patrick J. Furey  
Mayor Patrick J. Furey  
ATTEST:  
Rebecca Poirier  
Rebecca Poirier, City Clerk

**TORRANCE CITY COUNCIL RESOLUTION NO. 2014-117**

STATE OF CALIFORNIA                    )  
COUNTY OF LOS ANGELES            )     ss  
CITY OF TORRANCE                    )

I, Rebecca Poirier, City Clerk of the City of Torrance, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Torrance at a regular meeting of said Council held on the 14th day of October, 2014 by the following roll call vote:

AYES:	COUNCILMEMBERS	Ashcraft, Barnett, Brewer, Furey, Sutherland, Weideman, and Mayor Scotto.
NOES:	COUNCILMEMBERS	None.
ABSTAIN:	COUNCILMEMBERS	None.
ABSENT:	COUNCILMEMBERS	None.

Date: October 21, 2014

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(Signed in Counterpart)

Rebecca Poirier  
Rebecca Poirier, MMC  
City Clerk of the City of Torrance







# **ATTACHMENT II**

## REORGANIZATION NO. 2014-10

Affected TRA 07131 (Adjusted)				Adjacent TRA 09340				New TRA			
Agency	Account	From Rate	Allocation Adjustment	Agency	Account	Adjacent Rate		Agency	Account	New TRA Rate	
LOS ANGELES COUNTY GENERAL	001.05	0.247664436	0.144997585	LOS ANGELES COUNTY GENERAL	001.05	0.362855782		LOS ANGELES COUNTY GENERAL	001.05	0.392662001	
L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000112024		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000124535		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000112024	
CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.179155503	-0.179155503					CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.000000000	
L A C FIRE-FFW	007.31	0.007079037		L A C FIRE-FFW	007.31	0.008327468		L A C FIRE-FFW	007.31	0.007079037	
L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001756769		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001982126		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001756769	
LA CO FLOOD CONTROL MAINT	030.70	0.009942981		LA CO FLOOD CONTROL MAINT	030.70	0.011217478		LA CO FLOOD CONTROL MAINT	030.70	0.009942981	
PALOS VERDES LIBRARY DIST MAINT	057.60	0.018378182	-0.018378182					PALOS VERDES LIBRARY DIST MAINT	057.60	0.000000000	
L A CO WEST VECTOR CONTROL DIST.	061.10	0.000694620		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000000000		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000694620	
CO SANITATION DIST NO 5 OPERAT	066.25	0.012428079		CO SANITATION DIST NO 5 OPERAT	066.25	0.013923690		CO SANITATION DIST NO 5 OPERAT	066.25	0.012428079	
CITY-ROLL HLS ES TD #1	239.01	0.069479727	-0.069479727	CITY-TORRANCE TD #1	272.01	0.122015847		CITY-TORRANCE TD #1	272.01	0.122015847	
WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000177746		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000191318		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000177746	
EDUCATIONAL REV AUGMENTATION FD	400.00	0.072253877		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072309001		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072253877	
EDUCATIONAL AUG FD IMPOUND	400.01	0.137352144		EDUCATIONAL AUG FD IMPOUND	400.01	0.158135778		EDUCATIONAL AUG FD IMPOUND	400.01	0.137352144	
COUNTY SCHOOL SERVICES	400.15	0.001391451		COUNTY SCHOOL SERVICES	400.15	0.001544558		COUNTY SCHOOL SERVICES	400.15	0.001391451	
CHILDREN'S INSTIL TUITION FUND	400.21	0.002761999		CHILDREN'S INSTIL TUITION FUND	400.21	0.003065404		CHILDREN'S INSTIL TUITION FUND	400.21	0.002761999	
L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.029699123		EL CAMINO COMMUNITY COLLEGE DIST	797.04	0.032611168		L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.029699123	
L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000307127						L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000307127	
PALOS VERDES PENINSULA UNI.SCH.D	905.03	0.200255886						PALOS VERDES PENINSULA UNI.SCH.D	905.03	0.200255886	
CO.SCH.SERV.FD.- PALOS VERDES	905.06	0.008218996						CO.SCH.SERV.FD.- PALOS VERDES	905.06	0.008218996	
DEV CTR HDCPD M PALOS VERDES	905.07	0.000890293						DEV CTR HDCPD M PALOS VERDES	905.07	0.000890293	
TOTAL RATIO:			1.000000000	TOTAL RATIO:			1.000000000	TOTAL RATIO:			1.000000000
Valuation			\$640.814	TORRANCE UNIFIED SCHOOL DISTRICT			955.03				
1% Tax Levy			6408.14	CO.SCH.SERV.FD.-TORRANCE			955.06				
				DEV CTR HDCPD MINOR-TORRANCE			955.07				
				TOTAL RATIO:			1.000000000				
From TRA 07131				To New TRA							
Agency	Account	Rate	Amount	Agency	Account	Rate	Amount	Agency	Account	Rate	Amount
LOS ANGELES COUNTY GENERAL	001.05	0.247664436	\$1,587.07	LOS ANGELES COUNTY GENERAL	001.05	0.392662001	\$2,516.23	LOS ANGELES COUNTY GENERAL	001.05	0.392662001	\$2,516.23
CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.179155503	\$1,148.05	CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.179155503	\$1,148.05	CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.000000000	\$0.00
PALOS VERDES LIBRARY DIST MAINT	057.60	0.018378182	\$117.77	PALOS VERDES LIBRARY DIST MAINT	057.60	0.018378182	\$117.77	PALOS VERDES LIBRARY DIST MAINT	057.60	0.000000000	\$0.00
CITY-ROLL HLS ES TD #1	239.01	0.069479727	\$445.24	CITY-TORRANCE TD #1	272.01	0.122015847	\$781.89	CITY-TORRANCE TD #1	272.01	0.122015847	\$781.89
TOTAL RATIO:			0.514677848	TOTAL RATIO:			0.514677848	TOTAL RATIO:			0.514677848
			\$3,298.13								\$3,298.13
											\$0.00



**REORGANIZATION NO. 2014-10**  
**CITY OF TORRANCE AND CITY OF ROLLING HILLS ESTATES REORGANIZATION**  
**AGENCY ATI RATIO IN ADJACENT TAX RATE AREA**  
**FISCAL YEAR 2014-15**

Affected TRA 09340				Adjacent TRA 07131				New TRA			
Agency	Account	From Rate	Allocation Adjustment	Agency	Account	Adjacent Rate		Agency	Account	New TRA Rate	
LOS ANGELES COUNTY GENERAL	001.05	0.362655782	-0.135125769	LOS ANGELES COUNTY GENERAL	001.05	0.238242132		LOS ANGELES COUNTY GENERAL	001.05	0.227530013	
L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000124535		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.00012024		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000124535	
L A C FIRE-FFW	007.31	0.008327468	0.172531916	CONSOL. FIRE PRO.DIST.OF L.A. CO.	007.30	0.172531916		CONSOL. FIRE PRO.DIST.OF L.A. CO.	007.30	0.172531916	
				L A C FIRE-FFW	007.31	0.007079037		L A C FIRE-FFW	007.31	0.008327468	
				COUNTY LIGHTING MAINT 10075	023.75	0.020218387					
L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001982126		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001691819		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001982126	
LA CO FLOOD CONTROL MAINT	030.70	0.011217478		LA CO FLOOD CONTROL MAINT	030.70	0.009575377		LA CO FLOOD CONTROL MAINT	030.70	0.011217478	
			0.017698719	PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719		PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	
L A CO WEST VECTOR CONTROL DIST.	061.10	0.000000000		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000666939		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000000000	
CO SANITATION DIST NO 5 OPERAT	066.25	0.013923690		CO SANITATION DIST NO 5 OPERAT	066.25	0.011968598		CO SANITATION DIST NO 5 OPERAT	066.25	0.013923690	
CITY-TORRANCE TD #1	272.01	0.122015847	-0.122015847	CITY-ROLL HLS ES TD #1	239.01	0.066910981		CITY-ROLL HLS ES TD #1	239.01	0.066910981	
			0.066910981								
WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000191318		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000171175		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000191318	
EDUCATIONAL REV AUGMENTATION FD	400.00	0.072309001		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072253877		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072309001	
EDUCATIONAL AUG FD IMPOUND	400.01	0.158135778		EDUCATIONAL AUG FD IMPOUND	400.01	0.137352144		EDUCATIONAL AUG FD IMPOUND	400.01	0.158135778	
COUNTY SCHOOL SERVICES	400.15	0.001544558		COUNTY SCHOOL SERVICES	400.15	0.001391451		COUNTY SCHOOL SERVICES	400.15	0.001544558	
CHILDREN'S INSTLT TUITION FUND	400.21	0.003065404		CHILDREN'S INSTLT TUITION FUND	400.21	0.002761999		CHILDREN'S INSTLT TUITION FUND	400.21	0.003065404	
EL CAMINO COMMUNITY COLLEGE DIST	797.04	0.032611168						EL CAMINO COMMUNITY COLLEGE DIST	797.04	0.032611168	
				L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.025699123					
				L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000307127					
				PALOS VERDES PENINSULA UNI.SCH.D	905.03	0.200255886					
				CO.SCH.SERV.FD.- PALOS VERDES	905.06	0.008218996					
				DEV CTR HDCPD M PALOS VERDES	905.07	0.000890293					
TORRANCE UNIFIED SCHOOL DISTRICT	955.03	0.203313920						TORRANCE UNIFIED SCHOOL DISTRICT	955.03	0.203313920	
CO.SCH.SERV.FD.-TORRANCE	955.06	0.007664818						CO.SCH.SERV.FD.-TORRANCE	955.06	0.007664818	
DEV CTR HDCPD MINOR-TORRANCE	955.07	0.000917109						DEV CTR HDCPD MINOR-TORRANCE	955.07	0.000917109	
<b>TOTAL RATIO:</b>		<b>1.000000000</b>	<b>0.000000000</b>	<b>TOTAL RATIO:</b>		<b>1.000000000</b>		<b>TOTAL RATIO:</b>		<b>1.000000000</b>	
Valuation		<b>\$1,249,097</b>									
1% Tax Levy		12490.97									
<b>From TRA 09430</b>				<b>To New TRA</b>							
Agency	Account	Rate	Amount	Agency	Account	Rate	Amount	Agency	Account	Rate	Amount
LOS ANGELES COUNTY GENERAL	001.05	0.362655782	\$4,529.92	LOS ANGELES COUNTY GENERAL	001.05	0.227530013	\$2,842.07	LOS ANGELES COUNTY GENERAL	001.05	0.227530013	\$2,842.07
CITY-TORRANCE TD #1	272.01	0.122015847	\$1,524.10	CONSOL. FIRE PRO.DIST.OF L.A. CO.	007.30	0.172531916	\$2,155.09	CONSOL. FIRE PRO.DIST.OF L.A. CO.	007.30	0.172531916	\$2,155.09
				PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	\$221.07	PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	\$221.07
				CITY-ROLL HLS ES TD #1	239.01	0.066910981	\$835.78	CITY-ROLL HLS ES TD #1	239.01	0.066910981	\$835.78
<b>TOTAL RATIO:</b>		<b>0.484671629</b>	<b>\$5,054.02</b>	<b>TOTAL RATIO:</b>		<b>0.484671629</b>	<b>\$6,054.02</b>	<b>TOTAL RATIO:</b>		<b>0.484671629</b>	<b>\$6,054.02</b>
				Variance			\$0.00				\$0.00



**REORGANIZATION NO. 2014-10**  
**CITY OF TORRANCE AND CITY OF ROLLING HILLS ESTATES REORGANIZATION**  
**AGENCY ATI RATIO IN ADJACENT TAX RATE AREA**  
**FISCAL YEAR 2014-15**

Affected TRA 00759				Adjacent TRA 07131				New TRA			
Agency	Account	From Rate	Allocation Adjstment	Agency	Account	Adjacent Rate		Agency	Account	New TRA Rate	
LOS ANGELES COUNTY GENERAL	001.05	0.343881871	-0.140861231	LOS ANGELES COUNTY GENERAL	001.05	0.238242132		LOS ANGELES COUNTY GENERAL	001.05	0.203020640	
L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000112931		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000112024		L.A. COUNTY ACCUM CAP OUTLAY	001.20	0.000112931	
			0.172531916	CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.172531916		CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.172531916	
L A C FIRE-FFW	007.31	0.007896732		L A C FIRE-FFW	007.31	0.007079037		L A C FIRE-FFW	007.31	0.007896732	
				COUNTY LIGHTING MAINT 10075	023.75	0.020218387					
L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001875292		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001691819		L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	030.10	0.001875292	
LA CO FLOOD CONTROL MAINT	030.70	0.010631314		LA CO FLOOD CONTROL MAINT	030.70	0.009575377		LA CO FLOOD CONTROL MAINT	030.70	0.010631314	
			0.017698719	PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719		PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	
L A CO WEST VECTOR CONTROL DIST.	061.10	0.000000000		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000668939		L A CO WEST VECTOR CONTROL DIST.	061.10	0.000000000	
CO SANITATION DIST NO 5 OPERAT	066.25	0.013188795		CO SANITATION DIST NO 5 OPERAT	066.25	0.011968598		CO SANITATION DIST NO 5 OPERAT	066.25	0.013188795	
CITY-TORRANCE TD #1	272.01	0.116280385	-0.116280385	CITY-ROLL HLS ES TD #1	239.01	0.066910981		CITY-ROLL HLS ES TD #1	239.01	0.066910981	
			0.066910981								
WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000175010		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000171175		WTR REPLENISHMENT DIST OF SO CAL	350.90	0.000175010	
EDUCATIONAL REV AUGMENTATION FD	400.00	0.072309001		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072253877		EDUCATIONAL REV AUGMENTATION FD	400.00	0.072309001	
EDUCATIONAL AUG FD IMPOUND	400.01	0.158135778		EDUCATIONAL AUG FD IMPOUND	400.01	0.137352144		EDUCATIONAL AUG FD IMPOUND	400.01	0.158135778	
COUNTY SCHOOL SERVICES	400.15	0.001505741		COUNTY SCHOOL SERVICES	400.15	0.001391451		COUNTY SCHOOL SERVICES	400.15	0.001505741	
CHILDREN'S INSTIL TUITION FUND	400.21	0.002973838		CHILDREN'S INSTIL TUITION FUND	400.21	0.002761999		CHILDREN'S INSTIL TUITION FUND	400.21	0.002973838	
L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.031733484		L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.029699123		L.A.CITY COMMUNITY COLLEGE DIST	805.04	0.031733484	
L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000338792		L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000307127		L.A.COMM.COLL.CHILDREN'S CTR FD	805.20	0.000338792	
LOS ANGELES UNIFIED SCHOOL DIST	887.03	0.233803877						LOS ANGELES UNIFIED SCHOOL DIST	887.03	0.233803877	
CO.SCH.SERV.FD.- LOS ANGELES	887.06	0.000000000						CO.SCH.SERV.FD.- LOS ANGELES	887.06	0.000000000	
DEV CTR HDCPD MINOR- L A UNIF.	887.07	0.001317523						DEV CTR HDCPD MINOR- L A UNIF.	887.07	0.001317523	
LOS ANGELES CHILDRENS CENTER FD	887.20	0.003839636						LOS ANGELES CHILDRENS CENTER FD	887.20	0.003839636	
TOTAL RATIO:			1.000000000	TOTAL RATIO:			1.000000000	TOTAL RATIO:			1.000000000
Valuation			\$17,406								
1% Tax Levy			174.0593								
From TRA 00759				To New TRA							
Agency	Account	Rate	Amount	Agency	Account	Rate	Amount	Agency	Account	Rate	Amount
LOS ANGELES COUNTY GENERAL	001.05	0.343881871	\$59.86	LOS ANGELES COUNTY GENERAL	001.05	0.203020640	\$35.34	LOS ANGELES COUNTY GENERAL	001.05	0.203020640	\$35.34
CITY-TORRANCE TD #1	272.01	0.116280385	\$20.24	CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.172531916	\$30.03	CONSOL. FIRE PRO.DIST.OF L.A.CO.	007.30	0.172531916	\$30.03
				PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	\$3.08	PALOS VERDES LIBRARY DIST MAINT	057.60	0.017698719	\$3.08
				CITY-ROLL HLS ES TD #1	239.01	0.066910981	\$11.65	CITY-ROLL HLS ES TD #1	239.01	0.066910981	\$11.65
TOTAL RATIO:			\$80.10	TOTAL RATIO:			\$80.10	TOTAL RATIO:			\$80.10
											Variance
											\$0.00



Annexation To:  
TRA:  
Effective Date:  
Annexation Number:

City of Torrance and City of Rolling Hills Estates Reorganization  
07131  
-  
2014-10

Acct No.	Taxing Agency	(1) Current Tax Share AF49 FY2014-15	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.238242132	45.2372%	0.020218387	0.009146236	0.009422304	0.247664436
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112024	0.0213%	0.020218387	0.000004301	0.000000000	0.000112024
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172531916	32.7602%	0.020218387	0.006623587	0.006623587	0.179155503
007.31	L A C FIRE-FFW	0.007079037	1.3442%	0.020218387	0.000271768	0.000000000	0.007079037
023.75	COUNTY LIGHTING MAINT 10075	0.020218387					
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001691819	0.3212%	0.020218387	0.000064950	0.000064950	0.001756769
030.70	LA CO FLOOD CONTROL MAINT	0.009575377	1.8182%	0.020218387	0.000367604	0.000367604	0.009942981
057.60	PALOS VERDES LIBRARY DIST MAINT	0.017698719	3.3606%	0.020218387	0.000679463	0.000679463	0.018378182
061.10	L A CO WEST VECTOR CONTROL DIST.	0.000668939	0.1270%	0.020218387	0.000025681	0.000025681	0.000694620
066.25	CO SANITATION DIST NO 5 OPERAT	0.011968598	2.2726%	0.020218387	0.000459481	0.000459481	0.012428079
239.01	CITY-ROLL HLS ES TD #1	0.066910981	12.7050%	0.020218387	0.002568746	0.002568746	0.069479727
350.90	WTR REPLENISHMENT DIST OF SO CAL	0.000171175	0.0325%	0.020218387	0.000006571	0.000006571	0.000177746
400.00	EDUCATIONAL REV AUGMENTATION FD	0.072253877	0.0000%	0.020218387	#REF!	Exempt	0.072253877
400.01	EDUCATIONAL AUG FD IMPOUND	0.137352144	0.0000%	0.020218387	#REF!	Exempt	0.137352144
400.15	COUNTY SCHOOL SERVICES	0.001391451	0.0000%	0.020218387	#REF!	Exempt	0.001391451
400.21	CHILDREN'S INSTIL TUITION FUND	0.002761999	0.0000%	0.020218387	#REF!	Exempt	0.002761999
805.04	L.A.CITY COMMUNITY COLLEGE DIST	0.029699123	0.0000%	0.020218387	#REF!	Exempt	0.029699123
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	0.000307127	0.0000%	0.020218387	#REF!	Exempt	0.000307127
905.03	PALOS VERDES PENINSULA UNI.SCH.D	0.200255886	0.0000%	0.020218387	#REF!	Exempt	0.200255886
905.06	CO.SCH.SERV.FD. - PALOS VERDES	0.008218996	0.0000%	0.020218387	#REF!	Exempt	0.008218996
905.07	DEV CTR HDCPD M PALOS VERDES	0.000890293	0.0000%	0.020218387	#REF!	Exempt	0.000890293
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>		<b>#REF!</b>	<b>0.020218387</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Current share as reflected in the AF 49 for Co Lighting Maint Dist No 10075 (Acct 023.75)

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.